

VARIATIONS TO THE 2012/13 AUDIT PLAN

Additions to the plan are considered where:

- specific requests are received from the S151 Officer which are necessary for him to discharge his statutory responsibilities.
- new or previously unidentified risks result in changes to the priority of audit work
- significant changes in legislation, systems or service delivery arrangements occur which have an impact on audit priorities
- requests are received from customers to audit specific services, systems or activities usually as a result of weaknesses in controls or processes being identified by management
- urgent or otherwise unplanned work arises as a result of investigations into fraud and other wrongdoing identifying potential control risks.

Additions to the audit plan are only made if the proposed work is considered to be of a higher priority than work already planned, the change can be accommodated within the existing resource constraints and the change has been agreed by the Head of Internal Audit.

Audits are deleted from the plan or delayed until later years where:

- specific requests are received from the S151 Officer or the audit customer and the grounds for such a request are considered to be reasonable
- the initial reason for inclusion in the audit plan no longer exists
- it is necessary to vary the plan to balance overall resources.

To reflect the contractual relationship between the council and Veritau North Yorkshire, all proposed variations to the agreed audit plan arising as the result of emerging issues and/or requests from directorates will be subject to a change control process. Any significant variations will then be communicated to the Audit Committee for information.

2012/13 Audit Plan Variations

The following variations have been discussed and approved, and do not affect the overall planned audit days.

Audit	Days	Justification For Change
Deletions from the Audit Plan		
Business Hub	-10	It was agreed by senior management and the Corporate Director (s151) that controls and risks associated with the new working arrangements would be addressed during individual audits.
Data Protection	-7	Initial planning identified concerns surrounding the whole of information management, rather than specifically data protection. Following discussions with senior management and Corporate Director (s151), it was agreed that a full data management and security audit should be included into the plan.
	-17	
Additions to the Audit Plan		
Information Management	17	Following a restructure of staff and posts within the authority, concerns were raised that there was no longer a dedicated person responsible for overall information management. It was agreed with the Corporate Director (s151) that an exercise should be carried out to assess weaknesses in control.
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